

**New Mexico Taxation & Revenue Department
Film Production Tax Credit
Pre-Submission Worksheet and Tax Information Authorizations for Production Company
For Certified Public Accountant (CPA) Audit**

The purpose of this worksheet is to be used for pre-submission for a CPA audit.

Name of eligible film production company:	Taxpayer identification number (SSN or FEIN):	
Mailing address:	City, state and zip code:	
Name of contact person:	Telephone number:	Email address:
Enter the title of the eligible project as indicate on the NMFO Registration Form.		
CPA Firm licensed to practice in NM contracted:		

Please indicate on Tax Authorizations if you would like to be copied on all communication with CPA

Eligibility

The production company shall provide the CPA with a **complete** final application and workbooks.

FOR FINIAL SUBMISSION BY CPA, PLEASE REFER TO:

- **NEW MEXICO REFUNDABLE FILM PRODUCTION TAX CREDIT SUBMISSION OF BIBLES (LEDGERS)**
- **CPA AUDIT AGREED UPON PROCEDURE**

TRD employee (auditor) with the Film Tax Credit Unit will send Production Company a secure link to **upload Bibles (ledgers) to be sampled.**

The auditor will run a sample utilizing the 2011 version of the Multi-State Tax Commission (MTC) sampling software to randomly select three stratas of a minimum of 75 items of interest per strata from the data provided for the qualifying period. Please refer to documents above for additional details.

Production Company submits this worksheet for CPA Audit with Tax Authorizations to New Mexico Film Office for confirmation of project eligibility, Attn: Program Administrator, Sherry England: Sherry@nmfilm.com and phone number (505) 476-5600.

“...the application shall be submitted within one year of the date of the last direct production expenditure in New Mexico or the last postproduction expenditure in New Mexico....”

State of New Mexico – Taxation and Revenue Department
TAX INFORMATION AUTHORIZATION

Business Name	New Mexico ID Number
Name	Social Security Number
Address	Telephone Number

*Hereby authorizes*_____

Address: _____ Telephone Number_____

to represent me and/or my business pertaining to taxes administered by the New Mexico Taxation and Revenue Department.*

IF IRS INFORMATION IS INVOLVED, BE SURE TO OBTAIN FORM 2848 OR FORM 8821, AS APPLICABLE

CHECK ALL ITEMS THAT APPLY		
All state taxes	FOR	any year
CRS taxes		OR
Incomes taxes		specify specific year(s)_____
Specify other_____		_____

I certify that I have the authority to execute this tax information authorization.**

Signature Title Date

Signature Title Date

- The taxpayer may limit the scope of this authorization by specifying the particular information or tax types to be handled by the authorized person.

****** For joint returns, both taxpayers must sign. If not signed by the taxpayer, signature must be that of a corporate officer, partner, or fiduciary on behalf of the taxpayer.



State of New Mexico Taxation & Revenue Department

An Equal Opportunity Employer

Susana Martinez
Governor

Demesia Padilla, CPA
Cabinet Secretary

AUTHORIZATION TO PROVIDE TAX INFORMATION BY FACSIMILE AND E-MAIL (to be completed by taxpayer)

Divisions

Office of the Secretary
(505) 827-0341
Administrative Services
(505) 827-0369
Audit and Compliance
(505) 827-0900
Motor Vehicle
(505) 827-2296
Property Tax
(505) 827-0870
Revenue Processing
(505) 827-0800
Tax Fraud Investigations
(505) 841-6544

Business Name	New Mexico ID Number
Name	Social Security Number
Address	FEIN
City, State, Zip Code	Telephone Number
Facsimile Number	Email Address

I authorize the New Mexico Taxation and Revenue Department Secretary, or Secretary's delegate, to use facsimile or e-mail, or both, to provide confidential information on file with the New Mexico Taxation and Revenue Department to the taxpayer or the taxpayer's designated representative.

*I certify that I have the authority to execute this tax information authorization.**

Signature

Title

Date

Signature

Title

Date

* For joint returns, both taxpayers must sign. If not signed by the taxpayer, signature must be that of a corporate officer, partner, or fiduciary on behalf of the taxpayer.